

Nonmajor Governmental Funds

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Library Fund – To account for the operations of the Riverside City Public Library System.

Special Gas Tax Fund – To account for the construction and maintenance of the road network system of the City. Financing is provided by the City's share of state gasoline taxes which state law requires to be used to maintain streets.

Air Quality Improvement Fund – To account for qualified air pollution reduction programs funded by South Coast Air Quality Management District.

Citrus Grove Management Fund – To account for the maintenance and operations of citrus groves purchased in the City's greenbelt area. Additional citrus groves will be purchased as revenues from operations become available.

Housing and Community Development Fund – To account for Federal grants received from the Department of Housing and Urban Development (HUD). The grants are used for the development of a viable urban community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate incomes.

Redevelopment Agency Fund – To account for the portion of Redevelopment tax increment monies which California Redevelopment Law requires be set aside for the development of low and moderate income housing.

Special Designation Fund – To account for the funds set aside by City Council for specific future purposes.

National Pollution Discharge Elimination System (NPDES) – To account for storm drain maintenance and inspection required for California storm water permits. Activities are funded by a special assessment district of Riverside County, California.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources and payment of long-term debt obligations of the City and related entities.

Debt Service Fund – To accumulate monies for the payment of interest and principal on long-term debt obligations of the City. Debt service is financed via special property tax assessments.

Parking Authority of the City of Riverside Lease Revenue Bond Fund – To accumulate monies for the payment of interest and principal on lease revenue bonds sold by the Authority. Debt service is financed via lease payments from the City.

Riverside Civic Center Authority Lease Revenue Bond Fund – To accumulate monies for the payment of interest and principal on lease revenue bonds sold by the Authority. Debt service is financed via lease payments from the City.

Riverside Municipal Improvements Corporation – To accumulate monies for the payment of interest, principal and trustee fees on certificates of participation issues by the Corporation. Debt service is financed via lease payments from the City.

Capital Projects Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

Capital Outlay Fund – To account for the construction and installation of street and highway capital improvements for the City, including improvements funded by the ½% sales tax approved by Riverside County voters in 1988.

Special Capital Improvements Fund – To account for the acquisition, construction and installation of capital improvements and a Community Facilities District within the City.

Storm Drain Fund – To account for the acquisition, construction and installation of storm drains in the City.

Transportation Fund – To account for the construction and installation of street and highway improvements in accordance with Articles 3 and 8 of the Transportation Development Act of 1971 of the State of California.

Redevelopment Agency Fund – To account for the acquisition, relocation, demolition and sale of land for those portions of the City designated in need of redevelopment related activities.

Permanent Fund

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Library Special Fund – To account for the monies held in trust for the benefit of the Riverside City Public Library System.

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2003
(amounts expressed in thousands)

	Special Revenue								
			Air Quality Improvement	Citrus Grove Management	Housing & Community Development	Redevelop- ment Agency	Special Desig- nation	NPDES Storm Drain	Totals
Assets	Library	Gas Tax							
Cash and investments	\$ 2,634	\$ 9,255	\$ 436	\$ 0	\$ 0	\$ 2,599	\$ 1,751	\$ 0	\$ 16,675
Cash and investments at fiscal agent	0	0	0	0	3	1,510	0	0	1,513
Receivables (net of allowances for uncollectibles):									
Interest	0	92	4	0	0	23	16	0	135
Property taxes	235	0	0	0	0	0	0	0	235
Accounts	0	0	0	0	4	2	5	0	11
Intergovernmental	0	186	81	0	803	0	0	0	1,070
Notes	0	0	0	0	3,659	3,249	0	0	6,908
Prepaid items	3	0	0	0	0	0	0	0	3
Due from other funds	0	0	0	0	0	0	0	0	0
Advances to other funds	0	3	0	0	0	0	0	0	3
Land and improvements held for resale	0	0	0	0	0	648	0	0	648
Total assets	\$ 2,872	\$ 9,536	\$ 521	\$ 0	\$ 4,469	\$ 8,031	\$ 1,772	\$ 0	\$ 27,201
Liabilities and fund balances									
Liabilities:									
Accounts payable	\$ 35	\$ 0	\$ 0	\$ 0	\$ 209	\$ 105	\$ 0	\$ 3	\$ 352
Accrued payroll	140	0	0	0	18	0	0	0	158
Retainage payable	0	371	0	0	23	0	0	0	394
Deferred revenue	434	0	81	0	3,662	3,069	1	0	7,247
Deposits	0	0	0	0	0	10	0	0	10
Due to other funds	0	0	0	0	557	930	0	244	1,731
Advances from other funds	0	0	0	0	0	0	0	0	0
Total liabilities	609	371	81	0	4,469	4,114	1	247	9,892
Fund balances (deficits):									
Reserved for encumbrances	36	1,080	0	0	567	100	0	0	1,783
Reserved for interfund receivable	0	3	0	0	0	0	0	0	3
Reserved for prepaid items	3	0	0	0	0	0	0	0	3
Reserved for notes receivable	0	0	0	0	0	181	0	0	181
Reserved for land and improvements held for resale	0	0	0	0	0	648	0	0	648
Reserved for debt service	0	0	0	0	0	0	0	0	0
Unreserved, designated for future operations	736	7,024	62	0	0	1,502	1,700	0	11,024
Unreserved, undesignated	1,488	1,058	378	0	(567)	1,486	71	(247)	3,667
Total fund balances (deficits)	2,263	9,165	440	0	0	3,917	1,771	(247)	17,309
Total liabilities and fund balances	\$ 2,872	\$ 9,536	\$ 521	\$ 0	\$ 4,469	\$ 8,031	\$ 1,772	\$ 0	\$ 27,201

The notes to the financial statements are an integral part of this statement.

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2003
(amounts expressed in thousands)

	Debt Service				Capital Projects			
			Riverside Municipal Improvements Corporation	Totals	Capital Outlay	Special Capital Improvements	Storm Drain	Trans- portation
Assets								
Cash and investments	\$ 46	\$ 0	\$ 73	\$ 119	\$ 40,736	\$ 19,158	\$ 4,594	\$ 21
Cash and investments at fiscal agent	0	0	647	647	0	2,063	0	0
Receivables (net of allowances for uncollectibles):								
Interest	0	0	1	1	406	181	45	0
Property taxes	0	0	0	0	0	0	0	0
Accounts	0	0	0	0	90	16	24	0
Intergovernmental	0	0	0	0	1,845	82	0	57
Notes	0	0	0	0	0	0	0	0
Prepaid items	0	0	0	0	0	0	0	0
Due from other funds	0	0	0	0	0	0	0	0
Advances to other funds	0	0	0	0	84	0	15	0
Land and improvements held for resale	0	0	0	0	0	0	0	0
Total assets	\$ 46	\$ 0	\$ 721	\$ 767	\$ 43,161	\$ 21,500	\$ 4,678	\$ 78
Liabilities and fund balances								
Liabilities:								
Accounts payable	\$ 0	\$ 0	\$ 0	\$ 0	\$ 341	\$ 62	\$ 0	\$ 0
Accrued payroll	0	0	0	0	0	0	0	0
Retainage payable	0	0	0	0	124	294	0	0
Deferred revenue	0	0	0	0	1,051	113	25	71
Deposits	0	0	0	0	0	0	0	0
Due to other funds	0	0	0	0	0	64	0	0
Advances from other funds	0	0	0	0	0	0	0	0
Total liabilities	0	0	0	0	1,516	533	25	71
Fund balances :								
Reserved for encumbrances	0	0	0	0	5,139	533	19	0
Reserved for interfund receivable	0	0	0	0	84	0	15	0
Reserved for prepaid items	0	0	0	0	0	0	0	0
Reserved for notes receivable	0	0	0	0	0	0	0	0
Reserved for land and improvements held for resale	0	0	0	0	0	0	0	0
Reserved for debt service	46	0	721	767	0	0	0	0
Unreserved, designated for future operations	0	0	0	0	26,890	15,908	2,463	0
Unreserved, undesignated	0	0	0	0	9,532	4,526	2,156	7
Total fund balances	46	0	721	767	41,645	20,967	4,653	7
Total liabilities and fund balances	\$ 46	\$ 0	\$ 721	767	\$ 43,161	\$ 21,500	\$ 4,678	\$ 78

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2003
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelop-ment Agency	Totals	Library Special	
Assets				
Cash and investments	\$ 16,293	\$ 80,802	\$ 0	\$ 97,596
Cash and investments at fiscal agent	9,592	11,655	1,232	15,047
Receivables (net of allowances for uncollectibles):				
Interest	139	771	0	907
Property taxes	0	0	0	235
Accounts	37	167	0	178
Intergovernmental	255	2,239	0	3,309
Notes	1,280	1,280	0	8,188
Prepaid items	0	0	0	3
Due from other funds	930	930	0	930
Advances to other funds	0	99	0	102
Land and improvements held for resale	7,234	7,234	0	7,882
Total assets	\$ 35,760	\$ 105,177	\$ 1,232	\$ 134,377
Liabilities and fund balances				
Liabilities:				
Accounts payable	\$ 2,646	\$ 3,049	\$ 0	\$ 3,401
Accrued payroll	55	55	0	213
Retainage payable	0	418	0	812
Deferred revenue	1,089	2,349	0	9,596
Deposits	159	159	0	169
Due to other funds	0	64	0	1,795
Advances from other funds	13,295	13,295	0	13,295
Total liabilities	17,244	19,389	0	29,281
Fund balances (deficits):				
Reserved for encumbrances	2,828	8,519	0	10,302
Reserved for interfund receivable	0	99	0	102
Reserved for prepaid items	0	0	0	3
Reserved for notes receivable	492	492	0	673
Reserved for land and improvements held for resale	7,234	7,234	0	7,882
Reserved for debt service	0	0	0	767
Unreserved, designated for future operations	11,877	57,138	0	68,162
Unreserved, undesignated	(3,915)	12,306	1,232	17,205
Total fund balances	18,516	85,788	1,232	105,096
Total liabilities and fund balances	\$ 35,760	\$ 105,177	\$ 1,232	\$ 134,377

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2003
(amounts expressed in thousands)

	Special Revenue								Totals
	Library	Gas Tax	Air Quality Improvement	Citrus Grove Management	Housing & Community Development	Redevelopment Agency	Special Designation	NPDES Storm Drain	
Revenues:									
Taxes	\$ 4,044	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,236	\$ 0	\$ 0	\$ 7,280
Intergovernmental	666	5,780	230	0	8,270	0	0	0	14,946
Charges for services	6	0	0	0	0	0	0	0	6
Fines and forfeitures	191	0	0	0	0	1	0	0	192
Special assessments	0	0	0	0	0	0	0	316	316
Rental and investment income	2	342	14	0	87	103	43	0	591
Miscellaneous	79	0	0	0	899	103	315	53	1,449
Total revenues	<u>4,988</u>	<u>6,122</u>	<u>244</u>	<u>0</u>	<u>9,256</u>	<u>3,443</u>	<u>358</u>	<u>369</u>	<u>24,780</u>
Expenditures:									
Current:									
General government	0	1,134	158	0	903	558	6	388	3,147
Culture and recreation	6,252	0	0	0	0	0	0	0	6,252
Capital outlay	0	5,214	0	0	8,153	1,835	0	175	15,377
Total expenditures	<u>6,252</u>	<u>6,348</u>	<u>158</u>	<u>0</u>	<u>9,056</u>	<u>2,393</u>	<u>6</u>	<u>563</u>	<u>24,776</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,264)</u>	<u>(226)</u>	<u>86</u>	<u>0</u>	<u>200</u>	<u>1,050</u>	<u>352</u>	<u>(194)</u>	<u>4</u>
Other financing sources (uses):									
Transfers in	2,777	0	0	189	0	309	0	3	3,278
Transfers out	0	0	0	0	(200)	(2,697)	(1,700)	0	(4,597)
Proceeds from issuance of long-term debt	0	0	0	0	0	750	0	0	750
Sale of capital assets	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	<u>2,777</u>	<u>0</u>	<u>0</u>	<u>189</u>	<u>(200)</u>	<u>(1,638)</u>	<u>(1,700)</u>	<u>3</u>	<u>(569)</u>
Net change in fund balances	1,513	(226)	86	189	0	(588)	(1,348)	(191)	(565)
Fund balances (deficits), beginning	750	9,391	354	(189)	0	4,505	3,119	(56)	17,874
Fund balances (deficits), ending	<u>\$ 2,263</u>	<u>\$ 9,165</u>	<u>\$ 440</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,917</u>	<u>\$ 1,771</u>	<u>\$ (247)</u>	<u>\$ 17,309</u>

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30,2003
(amounts expressed in thousands)

	Debt Service				Capital Projects			
			Riverside Municipal Improvements Corporation	Totals	Capital Outlay	Special Capital Improvements	Storm Drain	Trans- portation
Revenues:								
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	6,068	1,083	0
Intergovernmental	0	38	0	38	8,252	576	0	120
Charges for services	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0
Special assessments	0	0	0	0	2,102	0	0	0
Rental and investment income	2	1	905	908	1,475	648	159	1
Miscellaneous	0	0	0	0	108	80	0	0
Total revenues	<u>2</u>	<u>39</u>	<u>905</u>	<u>946</u>	<u>11,937</u>	<u>7,372</u>	<u>1,242</u>	<u>121</u>
Expenditures:								
Current:								
General government	3	1	7	11	57	47	0	0
Culture and recreation	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	0	5,874	4,380	65	121
Debt service:								
Principal	135	525	500	1,160	0	0	0	0
Interest	14	19	381	414	0	0	0	0
Total expenditures	<u>152</u>	<u>545</u>	<u>888</u>	<u>1,585</u>	<u>5,931</u>	<u>4,427</u>	<u>65</u>	<u>121</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(150)</u>	<u>(506)</u>	<u>17</u>	<u>(639)</u>	<u>6,006</u>	<u>2,945</u>	<u>1,177</u>	<u>0</u>
Other financing sources (uses):								
Transfers in	0	0	0	0	0	0	0	0
Transfers out	0	0	(125)	(125)	0	0	0	0
Sale of capital assets	0	0	0	0	3	0	0	0
Total other financing sources (uses)	<u>0</u>	<u>0</u>	<u>(125)</u>	<u>(125)</u>	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	(150)	(506)	(108)	(764)	6,009	2,945	1,177	0
Fund balances, beginning	196	506	829	1,531	35,636	18,022	3,476	7
Fund balances, ending	<u>\$ 46</u>	<u>\$ 0</u>	<u>\$ 721</u>	<u>\$ 767</u>	<u>\$ 41,645</u>	<u>\$ 20,967</u>	<u>\$ 4,653</u>	<u>\$ 7</u>

The notes to the financial statements are an integral part of this statement.

City of Riverside
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the fiscal year ended June 30, 2003
(amounts expressed in thousands)

	Capital Projects		Permanent Fund	Total Nonmajor Governmental Funds
	Redevelopment Agency	Totals	Library Special	
Revenues:				
Taxes	\$ 0	\$ 0	\$ 0	\$ 7,280
Licenses and permits	0	7,151	0	7,151
Intergovernmental	0	8,948	0	23,932
Charges for services	0	0	0	6
Fines and forfeitures	0	0	0	192
Special assessments	0	2,102	0	2,418
Rental and investment income	1,794	4,077	15	5,591
Miscellaneous	860	1,048	0	2,497
Total revenues	<u>2,654</u>	<u>23,326</u>	<u>15</u>	<u>49,067</u>
Expenditures:				
Current:				
General government	2,931	3,035	0	6,193
Culture and recreation	0	0	240	6,492
Capital outlay	13,281	23,721	0	39,098
Debt service:				
Principal	0	0	0	1,160
Interest	0	0	0	414
Total expenditures	<u>16,212</u>	<u>26,756</u>	<u>240</u>	<u>53,357</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(13,558)</u>	<u>(3,430)</u>	<u>(225)</u>	<u>(4,290)</u>
Other financing sources (uses):				
Transfers in	9,784	9,784	0	13,062
Transfers out	(137)	(137)	0	(4,859)
Proceeds from issuance of long-term debt	0	0	0	750
Sale of capital assets	0	3	0	3
Advances from other funds	(307)	(307)	0	(307)
Total other financing sources (uses)	<u>9,340</u>	<u>9,343</u>	<u>0</u>	<u>8,649</u>
Net change in fund balances	<u>(4,218)</u>	<u>5,913</u>	<u>(225)</u>	<u>4,359</u>
Fund balances, beginning	<u>22,734</u>	<u>79,875</u>	<u>1,457</u>	<u>100,737</u>
Fund balances, ending	<u>\$ 18,516</u>	<u>\$ 85,788</u>	<u>\$ 1,232</u>	<u>\$ 105,096</u>

The notes to the financial statements are an integral part of this statement.

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30,2003
(amounts expressed in thousands)

	Special Revenue								
	Library			Gas Tax			Air Quality Improvement		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 3,709	\$ 4,044	\$ 335	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	528	666	138	5,400	5,780	380	270	230	(40)
Charges for services	8	6	(2)	0	0	0	0	0	0
Fines and forfeitures	175	191	16	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	2	2	300	342	42	0	14	14
Miscellaneous	112	79	(33)	0	0	0	0	0	0
Total revenues	4,532	4,988	456	5,700	6,122	422	270	244	(26)
Expenditures:									
Current:									
General government	0	0	0	1,142	1,134	8	363	158	205
Culture and recreation	7,639	6,252	1,387	0	0	0	0	0	0
Capital outlay	0	0	0	12,857	5,214	7,643	0	0	0
Total expenditures	7,639	6,252	1,387	13,999	6,348	7,651	363	158	205
Excess (deficiency) of revenues over (under) expenditures	(3,107)	(1,264)	1,843	(8,299)	(226)	8,073	(93)	86	179
Other financing sources (uses):									
Transfers in	2,777	2,777	0	0	0	0	0	0	0
Transfers out	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	2,777	2,777	0	0	0	0	0	0	0
Net change in fund balances	(330)	1,513	1,843	(8,299)	(226)	8,073	(93)	86	179
Fund balances, beginning	750	750	0	9,391	9,391	0	354	354	0
Fund balances, ending	\$ 420	\$ 2,263	\$ 1,843	\$ 1,092	\$ 9,165	\$ 8,073	\$ 261	\$ 440	\$ 179

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30,2003
(amounts expressed in thousands)

Special Revenue									
	Citrus Grove Management			Housing & Community Development			Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,862	\$ 3,236	\$ 374
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	17,115	8,270	(8,845)	0	0	0
Charges for services	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	1	1
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	0	0	87	87	0	123	103	(20)
Miscellaneous	0	0	0	898	899	1	334	103	(231)
Total revenues	0	0	0	18,100	9,256	(8,844)	3,319	3,443	124
Expenditures:									
Current:									
General government	0	0	0	910	903	7	962	558	404
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	17,177	8,153	9,024	3,627	1,835	1,792
Total expenditures	0	0	0	18,087	9,056	9,031	4,589	2,393	2,196
Excess (deficiency) of revenues over (under) expenditures	0	0	0	13	200	187	(1,270)	1,050	2,320
Other financing sources (uses):									
Transfers in	0	189	189	0	0	0	227	309	82
Transfers out	0	0	0	0	(200)	(200)	(2,695)	(2,697)	(2)
Proceeds from issuance of long-term debt	0	0	0	0	0	0	750	750	0
Total other financing sources (uses)	0	189	189	0	(200)	(200)	(1,718)	(1,638)	80
Net change in fund balances	0	189	189	13	0	(13)	(2,988)	(588)	2,400
Fund balances (deficits), beginning	(189)	(189)	0	0	0	0	4,505	4,505	0
Fund balances (deficits), ending	\$ (189)	\$ 0	\$ 189	\$ 13	\$ 0	\$ (13)	\$ 1,517	\$ 3,917	\$ 2,400

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30,2003
(amounts expressed in thousands)

	Special Revenue						Capital Projects		
	Special Designation			NPDES Storm Drain			Capital Outlay		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0	0	0	0	0	0	0
Intergovernmental	0	0	0	0	0	0	12,491	8,252	(4,239)
Charges for services	0	0	0	0	0	0	0	0	0
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Special assessments	0	0	0	400	316	(84)	250	2,102	1,852
Rental and investment income	0	43	43	0	0	0	1,200	1,475	275
Miscellaneous	0	315	315	0	53	53	0	108	108
Total revenues	0	358	358	400	369	(31)	13,941	11,937	(2,004)
Expenditures:									
Current:									
General government	0	6	(6)	315	388	(73)	77	57	20
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	0	0	0	173	175	(2)	43,674	5,874	37,800
Total expenditures	0	6	(6)	488	563	(75)	43,751	5,931	37,820
Excess (deficiency) of revenues over (under) expenditures	0	352	352	(88)	(194)	(106)	(29,810)	6,006	35,816
Other financing sources (uses):									
Transfers in	0	0	0	0	3	3	0	0	0
Transfers out	(1,700)	(1,700)	0	0	0	0	0	0	0
Sale of capital assets	0	0	0	0	0	0	0	3	3
Total other financing sources (uses)	(1,700)	(1,700)	0	0	3	3	0	3	3
Net change in fund balances	(1,700)	(1,348)	352	(88)	(191)	(103)	(29,810)	6,009	35,819
Fund balances, beginning	3,119	3,119	0	(56)	(56)	0	35,636	35,636	0
Fund balances (deficits), ending	\$ 1,419	\$ 1,771	\$ 352	\$ (144)	\$ (247)	\$ (103)	\$ 5,826	\$ 41,645	\$ 35,819

Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30,2003
(amounts expressed in thousands)

	Capital Projects								
	Special Capital Improvements			Storm Drain			Transportation		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Taxes	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Licenses and permits	700	6,068	5,368	200	1,083	883	0	0	0
Intergovernmental	982	576	(406)	0	0	0	0	120	120
Charges for services	0	0	0	0	0	0	383	0	(383)
Fines and forfeitures	0	0	0	0	0	0	0	0	0
Special assessments	0	0	0	0	0	0	0	0	0
Rental and investment income	0	648	648	50	159	109	0	1	1
Miscellaneous	80	80	0	0	0	0	0	0	0
Total revenues	1,762	7,372	5,610	250	1,242	992	383	121	(262)
Expenditures:									
Current:									
General government	0	47	(47)	0	0	0	0	0	0
Culture and recreation	0	0	0	0	0	0	0	0	0
Capital outlay	17,895	4,380	13,515	1,455	65	1,390	296	121	175
Debt service:									
Principal	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0
Repayment of advances	0	0	0	0	0	0	0	0	0
Total expenditures	17,895	4,427	13,468	1,455	65	1,390	296	121	175
Excess (deficiency) of revenues over (under) expenditures	(16,133)	2,945	19,078	(1,205)	1,177	2,382	87	0	(87)
Other financing sources (uses):									
Transfers in	0	0	0	0	0	0	0	0	0
Transfers out	(33)	0	33	0	0	0	0	0	0
Bond proceeds	0	0	0	0	0	0	0	0	0
Total other financing sources (uses)	(33)	0	33	0	0	0	0	0	0
Net change in fund balances	(16,166)	2,945	19,111	(1,205)	1,177	2,382	87	0	(87)
Fund balances, beginning	18,022	18,022	0	3,476	3,476	0	7	7	0
Fund balances (deficits), ending	\$ 1,856	\$ 20,967	\$ 19,111	\$ 2,271	\$ 4,653	\$ 2,382	\$ 94	\$ 7	\$ (87)

City of Riverside
Schedule of Revenues, Expenditures and Changes in Fund Balances -Budget and Actual
Nonmajor Governmental Funds
For the fiscal year ended June 30,2003
(amounts expressed in thousands)

	Capital Projects		
	Redevelopment Agency		
	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Taxes	\$ 0	\$ 0	\$ 0
Licenses and permits	0	0	0
Intergovernmental	0	0	0
Charges for services	0	0	0
Fines and forfeitures	0	0	0
Special assessments	0	0	0
Rental and investment income	1,048	1,794	746
Miscellaneous	1,022	860	(162)
Total revenues	2,070	2,654	584
Expenditures:			
Current:			
General government	5,807	2,931	2,876
Culture and recreation	0	0	0
Capital outlay	28,421	13,281	15,140
Total expenditures	34,228	16,212	18,016
Excess (deficiency) of revenues over (under) expenditures	(32,158)	(13,558)	18,600
Other financing sources (uses):			
Transfers in	9,659	9,784	125
Transfers out	(27)	(137)	(110)
Advances from other funds	340	(307)	(647)
Total other financing sources (uses)	9,972	9,340	(632)
Net change in fund balances	(22,186)	(4,218)	17,968
Fund balances, beginning	22,734	22,734	0
Fund balances, ending	\$ 548	\$ 18,516	\$ 17,968